

STATE TAX COMMISSION
1988 TAX CALENDAR

- Dec. 31, 1987 Tax day for 1988 assessments and 1988 taxes
(Sec. 211.2, Michigan Compiled Laws).
- Dec. 31, 1987 Deadline for counties to file starting base studies
with State Tax Commission (STC) for all
classifications in all units on Form L-4018.
- 1988
- Feb. 1 Deadline for counties to file amended starting base
by optional, additional single year study with State
Tax Commission. May be originated by assessor or by
Equalization Department.
- Feb. 16 Last day of deferral period for summer tax levies
for qualifying taxpayers (211.51).
- Feb. 16 STC certifies DNR lands valuations to assessors
(211.492).
- Feb. 16 Third Monday in Feb.: Deadline for equalization
director to publish in newspaper the tentative
equalization ratios and estimated SEV multipliers
(211.34a). (Third Monday a holiday-deadline
Tuesday).
- Feb. 22 Deadline for taxpayer filing of personal property
statement with assessor (211.19)
- Feb. 22 STC certifies metallic mineral property assessments
to assessor (211.24).
- March 1 The STC shall publish the inflation rate before
this date (211.34d).
- March 7 First Mon. in March: The assessment roll shall be
completed and certified by the assessor (211.24).
- March 8 The assessor shall submit the current assessment
roll to the Board of Review (BOR) on the Tuesday
following the first Monday in March (211.29).
- March 8 Tuesday following first Mon. in March: First
meeting of general law township Board of
Review (211.29). Note: City BOR may vary according
to Charter provisions.

- March 14 Second Mon. in March: Second meeting of general law township Board of Review.
- April 4 First Monday in April: Last day for BOR (211.30a). Appeal from classification assigned by Assessor and Board of Review to property must be filed within 30 days after the adjournment of the Board of Review (211.34c).
- April 6 Township Supervisor or assessor shall deliver completed assessment roll, with BOR certification to the county equalization director not later than tenth day after adjournment of the board of review or the Wednesday following the first Monday in April, whichever date occurs first (211.30(4)).
- April 12 Tues. following second Mon. in April: County Board of Commissioners meets in equalization session (209.5 and 211.34). The clerk of each county shall file a tabular statement of county equalization adopted by the county board of commissioners on Form L-4024, prescribed and furnished by the STC, immediately after adoption. Equalization by county must be completed and Form L-4024 filed prior to the first Monday in May.
- * Assessor tabulates additions and losses for each separately equalized class for each local unit on Form L-4025 (211.34d).
- April 18 Third Mon. in April: Allocation Board meets and receives budgets due this day (211.210). Equalization director files separate STC Form L-4023 for each unit in the county with the STC no later than the third Monday in April (211.150).
- May 2 Last day for deferral period for winter (December 1) property tax levies if such deferral for qualified taxpayers was authorized by the County Board of Commissioners (211.59).
- May 2 First Mon. in May: Deadline for assessing officer to file tabulation of the assessed valuation for each classification of property separately equalized with the county equalization director (211.34d(2) M.C.L.).

- May 2 First Monday in May: Deadline for filing official report of county equalization (L-4024) with the State Tax Commission (209.3).
 (MTT) Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization (205.735).
- May 9 Second Monday in May: Preliminary State Equalization valuation recommendations presented by PTD Staff to three member State Tax Commission (209.2).
- May 16 Prior to this date, the state must have prepared an annual assessment roll for the state assessed utility property and railroads, and must have determined the average tax rate (207.9).
- May 16 * Third Mon. in May: County allocation boards must issue preliminary order (211.215). Form L-4028, pertaining to millage reduction fractions, completed by Co. Eq. Director with all information available within each single county. Copy of Form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.
- May 23 Fourth Monday in May: State Equalization Proceeding-final State Equalization order is issued by STC.
- May 31 Last day for Allocation Board Hearing (not less than 8 or more than 12 days after issuance of preliminary order)(211.215).
- June 6 First Monday in June: Deadline for notifying protesting taxpayer in writing of Board of Review action (211.30).
- June 6 * County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form L-4028 IC is filed with the County Treasurer on or before the first Monday in June (211.34d).
- June 13 Allocation Board must issue final order not later than the second Monday in June (211.216).

- June 13 * County Treasurer on or before the second Monday in June certifies state equalized valuation for prior year and current year and the current year's additions and losses and the current year's millage reduction fraction for each unit of local government.
- (MTT) Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after the issuance of the final order (205.735).
- June 30 (MTT) Deadline for assessment petition to the MTT (205.735). Residential property and small claims division appeal petitions are considered filed if mailed first class and postmarked on or before June 30. Otherwise appeals sent by certified mail on or before June 30 are timely filed.
- July 1 Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a charter provision with a different due date.)
- July 19 Tuesday following the Third Monday in July: (See Sec. 211.53b, M.C.L.) Special meeting may be convened to correct a mutual mistake of fact or clerical error.
- Sept. 14 Last day for qualified property taxpayer to apply for deferral of payment of summer tax (211.51).
- Sept 30 Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property (211.36).
- * Financial officer of each unit of local government computes tax rates in accordance with Section 211.34d and 211.34 M.C.L. and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution.
- October Apportionment session of County Board of Commissioners (CBC). Board examines certificates, directs spread of taxes in terms of millage rates to be spread on State Equalized Valuations. County prosecutor is obligated by statute to furnish legal advice promptly regarding apportionment to CBC. (211.37)

October * County Board of Commissioners shall not authorize a the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and Sections 211.34d, and 211.34(1) M.C.L. Board also receives certifications that truth in taxation hearings have been held if required (Section 211.24e).

Supervisor prepares a roll indicating property taxes to be levied and annexes the required warrant. The copy of the roll with the warrant annexed is known as the "tax roll" (211.42).

Oct. 17 The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC (207.567). The assessor or governmental unit reports status of Act 255 of 1978, Commercial Facility Tax property, to STC (207.666).

Dec. 1 Taxes due, payable to local unit treasurer, are lien on real property. Tax levy reports from assessors to STC due. County Apportionment Report to STC due (211.40) (211.41) (211.43) (207.12).

Dec. 13 Tues. following the Second Monday in Dec: (See Sec. 211.53b). Special Board of Review meeting may be convened to correct a mutual mistake or clerical error.

(MTT)60 Appeal to Tribunal of a contested tax bill must be
day limit filed within 60 days after the mailing of the tax
after tax bill that the taxpayer seeks to contest
bill (205.735). (Limited to arithmetic errors).
mailed.

Dec 31 Tax day for 1989 taxes (211.2). County equalization studies for 1988 revised bases filed with State Tax Commission.

*Requirements caused by Section 31 of Article 9 of State Constitution and by Section 211.34d and 211.34(1) M.C.L. as amended.